

Virginia Local Cigarette Tax Rates ¹

08/15/2003

| Cities ² | Cigarette Tax \$ per pack (20 cig.) |
|---------------------|--|
| Alexandria | 0.30 |
| Bedford | 0.20 |
| Bristol | 0.04 |
| Buena Vista | N/A |
| Charlottesville | 0.12 |
| | |
| Chesapeake | 0.50 |
| Colonial Heights | N/A |
| Covington | N/A |
| Danville | N/A |
| Emporia | N/A |
| | |
| Fairfax | 0.30 |
| Falls Church | 0.25 |
| Franklin | 0.25 |
| Fredericksburg | 0.05 |
| Galax | N/A |
| | |
| Hampton | 0.35 |
| Harrisonburg | N/A |
| Hopewell | N/A |
| Lexington | N/A |
| Lynchburg | 0.15 |

| Cities ² | Cigarette Tax \$ per pack (20 cig.) |
|---------------------|--|
| Manassas | 0.15 |
| Manassas Park | 0.15 |
| Martinsville | N/A |
| Newport News | 0.45 |
| Norfolk | 0.30 |
| | |
| Norton | N/A |
| Petersburg | 0.10 |
| Poquoson | 0.10 |
| Portsmouth | 0.35 |
| Radford | N/A |
| | |
| Richmond | N/A |
| Roanoke | 0.17 |
| Salem | N/A |
| Staunton | N/A |
| Suffolk | 0.30 |
| | |
| Virginia Beach | 0.32 |
| Waynesboro | 0.04 |
| Williamsburg | N/A |
| Winchester | 0.10 |
| | |

| Counties ³ | Cigarette Tax \$ per pack (20 cig.) |
|-----------------------|--|
| Arlington | 0.05 |
| Fairfax | 0.05 |

| Towns ⁴ | Cigarette Tax \$ per pack (20 cig.) |
|--------------------|--|
| Blacksburg | 0.10 |
| Bluefield | 0.02 |
| Chilhowie | 0.02 |
| Culpeper | 0.10 |
| | |
| Herndon | 0.20 |
| Kilmarnock | 0.05 |
| Leesburg | 0.25 |
| Marion | 0.02 |
| Mount Jackson | 0.05 |

| Towns ⁴ | Cigarette Tax \$ per pack (20 cig.) |
|--------------------|--|
| Pulaski | 0.10 |
| Purcellville | 0.20 |
| Saltville | 0.05 |
| Smithfield | 0.25 |
| | |
| Vienna | 0.20 |
| Warrenton | 0.15 |
| Windsor | 0.25 |
| Wytheville | 0.03 |
| | |

1 Compiled from "Tax Rates 2002" by the *Weldon Cooper Center for Public Service* based on surveys gathered in the Spring and Summer of 2002.

2 All cities have the authority to impose a cigarette tax with no cap on the rate. This chart lists all cities, and "N/A" means the city does not impose the tax.

3 Only two counties, Arlington and Fairfax, have the authority to impose a cigarette tax, and the rate is capped at 5 cent per pack.

4 All towns have the authority to impose a cigarette tax with no cap on the rate. This chart lists only those towns that impose a cigarette tax.